

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

Revision #1

County: 30 Meagher
District: 0568 Lennep Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 LENNEP K-8	5	19,244.00	19,528.00
2. * DIRECT STATE AID			17,331.08
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			32,036.89
* c. Maximum Budget Limit			40,096.50
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2001-2002 BASE Budget			31,579.47
* b. FY 2001-2002 Maximum Budget			39,522.38
* c. FY 2001-2002 ANB			5
* d. FY 2001-2002 Adopted General Fund Budget			39,522.38
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			7,942.91
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			604.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			65.78
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			670.48
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			201.55
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			199.55
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			66.51
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			266.06

County: 30 Meagher
District: 0568 Lennep Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 870.76

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	7.0
b. Prior Year ANB	154,437	5
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	122.20
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,005.69

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	7,974,372.00	7,974,372.00
b. FY 2001-02 County ANB (Budgeted)	224	85
c. County Retirement Mill Value per ANB	35.60	93.82
District		
d. Tax Year 2001 District Taxable Value	1,993,882.00	N/A
e. FY 2001-02 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	398.78	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 30 Meagher
District: 0568 Lennep Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2001)**	1,666,219,279.00	1,666,219,279.00
(b)	2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,816,576.53	N/A
(c)	GTB ratio: [(a) divided by (b)] x 175%	17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	17.91	N/A
(b)	2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,434.12	N/A
(c)	40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment	378.88	N/A
(d)	District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]	247,390.83	N/A
(e)	District taxable valuation (Tax Year 2001)**	1,993,882.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 30 Meagher

District: 0569 White Sulphur Spgs Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 WHITE SUL SPGS K-6	171	15,010.32	665,019.00
M1 WHITE SUL SPGS 7-8	47	47,040.18	244,094.50
2. * DIRECT STATE AID			434,110.31
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			829,346.44
* c. Maximum Budget Limit			1,049,809.02
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			795,666.96
* b. FY 2001-2002 Maximum Budget			996,649.85
* c. FY 2001-2002 ANB			215
* d. FY 2001-2002 Adopted General Fund Budget			984,005.75
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			188,338.79
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			26,364.92
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			8,563.80
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			34,928.72
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			8,787.58

County: 30 Meagher

District: 0569 White Sulphur Spgs Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	8,700.42
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,899.90
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	11,600.32

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	37,965.24
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6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	189.8
b. Prior Year ANB	154,437	215
c. Estimated School Count	863	2
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	3,836.16
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	1,766.98
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	5,603.14

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	7,974,372.00	7,974,372.00
b. FY 2001-02 County ANB (Budgeted)	224	85
c. County Retirement Mill Value per AN	35.60	93.82
District		
d. Tax Year 2001 District Taxable Value	4,631,264.00	N/A
e. FY 2001-02 District ANB (Budgeted)	215	N/A
f. District Debt Service Mill Value Per ANB	21.54	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 30 Meagher

District: 0569 White Sulphur Spgs Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		328,833.51	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		16,771.37	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		6,189,783.40	N/A
(e) District taxable valuation (Tax Year 2001)**		4,631,264.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		1,559.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 30 Meagher

District: 0570 White Sulphur Spgs H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 WHITE SUL SPGS HS 9-12	79	213,819.00	409,654.50
2. * DIRECT STATE AID			278,692.65
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			522,352.92
* c. Maximum Budget Limit			658,515.59
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			535,798.47
* b. FY 2001-2002 Maximum Budget			670,564.93
* c. FY 2001-2002 ANB			85
* d. FY 2001-2002 Adopted General Fund Budget			698,733.50
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			162,935.03
* f. FY 2001-2002 Equalization Status	Disqualified ANB under 30% 1st year		DU1
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			9,554.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			6,374.54
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			15,928.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,184.49
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			3,152.91
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			1,050.88
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,203.79

County: 30 Meagher

District: 0570 White Sulphur Spgs H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 13,758.05

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	102.4
b. Prior Year ANB	154,437	85
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	1,865.64
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	2,749.13

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	7,974,372.00	7,974,372.00
b. FY 2001-02 County ANB (Budgeted)	224	85
c. County Retirement Mill Value per AN	35.60	93.82
District		
d. Tax Year 2001 District Taxable Value	N/A	7,974,372.00
e. FY 2001-02 District ANB (Budgeted)	N/A	85
f. District Debt Service Mill Value Per ANB	N/A	93.82
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 30 Meagher

District: 0570 White Sulphur Spgs H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		N/A	104,346,999.23
(c) GTB ratio: [(a) divided by (b)] x 175%		N/A	27.94

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	27.94
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	226,750.61
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		N/A	7,195.28
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		N/A	6,536,448.17
(e) District taxable valuation (Tax Year 2001)**		N/A	7,974,372.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	0.00

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

Revision #1

County: 30 Meagher
District: 0574 Ringling Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 RINGLING K-8	4	19,244.00	15,622.80
2. * DIRECT STATE AID			15,585.46
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			28,635.20
* c. Maximum Budget Limit			35,834.31
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2001-2002 BASE Budget			28,086.39
* b. FY 2001-2002 Maximum Budget			35,146.43
* c. FY 2001-2002 ANB			4
* d. FY 2001-2002 Adopted General Fund Budget			36,802.16
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			8,715.77
* f. FY 2001-2002 Equalization Status		Disequalized ANB under 30% 1st year	DU1
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			483.76
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
* c. Reimbursement for Disproportionate Costs (OPI Certified)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			483.76
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			161.24
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			159.64
* f(ii). District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			53.21
* f(iv). Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			212.85

County: 30 Meagher
District: 0574 Ringling Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 696.61

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	5.8
b. Prior Year ANB	154,437	4
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	100.31
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	983.80

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	7,974,372.00	7,974,372.00
b. FY 2001-02 County ANB (Budgeted)	224	85
c. County Retirement Mill Value per ANB	35.60	93.82
District		
d. Tax Year 2001 District Taxable Value	1,349,226.00	N/A
e. FY 2001-02 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	337.31	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 30 Meagher
District: 0574 Ringling Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		12,081.00	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		246.03	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		220,777.11	N/A
(e) District taxable valuation (Tax Year 2001)**		1,349,226.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.